

OFFICIAL GAZETTE



GOVERNMENT OF GOA

EXTRAORDINARY

No. 3

GOVERNMENT OF GOA Department of Finance

Notification

5/13/95-Fin(R&C)

Whereas certain draft rules further to amend the Goa Sales Tax Rules, 1964, were published as required by sub-section (1) of section 36 of the Goa Sales Tax Act, 1964 (Act 4 of 1964), at pages 265 to 266 of the Official Gazette, Extraordinary No. 2, Series I No. 27 dated 10-10-1995 under the Notification No. 5/13/95-Fin(R&C) dated 9th October, 1995, of the Finance (Revenue & Control) Department, Government of Goa, inviting objections and suggestions from all persons likely to be affected thereby before the expiry of thirty days from the date of publication of the said Notification in the Official Gazette;

And whereas the said Gazette was made available to the public on 10-10-1995;

And whereas no objections and suggestions have been received from the public on the said draft by the Government.

Now, therefore, in exercise of the powers conferred by section 36 of the Goa Sales Tax Act, 1964 (Act 4 of 1964), and all other powers enabling it in that behalf, the Government of Goa hereby makes the following rules so as to further amend the Goa Sales Tax Rules, 1964, namely:—

1. *Short title and commencement.*— (1) These rules may be called the Goa Sales Tax (Amendment) Rules, 1995.

(2) They shall come into force at once.

2. *Amendment of rule 10.*— In rule 10 of the Goa Sales Tax Rules, 1964 (hereinafter referred to as the "principal Rules"), in the first proviso to

clause (e) of sub-rule (1), for the figure '8', the brackets and figure '(10)' shall be substituted.

3. *Amendment of rule 12.*— In rule 12 of the principal Rules, (i) for sub-rule (2), the following shall be substituted, namely:—

"(2) As soon as may be after the commencement of every year, the Commissioner shall publish in the Official Gazette the list of registered dealers to whom registration certificates have been granted in the preceding year with the particulars furnished by the Appropriate Assessing Authorities";

(ii) sub rule (3) shall be omitted.

4. *Amendment of rule 13.*— In rule 13 of the principal Rules,—

(i) for sub-rule (2), the following shall be substituted, namely:—

"(2) unless a different return period is fixed by or under these rules, every registered dealer shall furnish to the Appropriate Assessing Authority, return (s) of sales in Form S.T. VIII, or such other Form as may be notified, giving the required particulars, in accordance with the Schedule specified in the Table below:

TABLE

Category of dealers to whom applicable		Time for filing the return
(1) The registered dealer whose monthly sales tax liability exceeds Rs. 2,500/- and/or total turnover exceeds Rs. 5 lakhs in a quarter.	Quarterly	Within 30 days from the end of the quarter to which return relates.
(2) Any other registered dealer.	Yearly	Within 30 days from the end of the year to which return relates.

Provided that in respect of a registered dealer who has validly exercised his option to declare, in

conformity with the accounts maintained, the year different from the financial year, the first return of sales, after coming into force of these rules, will cover the whole period from the end of the previous quarter for which the return had become due or had been furnished as per financial year, upto the end of the quarter of the year for which option is exercised, or the period from the date of validity of the registration certificate upto the end of the quarter of the year for which option is exercised, as the case may be:

Provided further that, in respect of a registered dealer who has been allowed variation in the accounting year, in conformity with the accounts maintained, the first returns of sales will cover the whole period from the end of the previous quarter for which the return had become due or had been furnished as per previous accounting year upto the end of the quarter of the year for which variation is allowed”;

(ii) sub-rule (4) shall be omitted; and

(iii) sub-rules (5) and (6) shall be re-numbered as sub-rules (4) and (5) thereof respectively.

5. *Amendment of rule 15.* — In rule 15 of the principal Rules, in the proviso to sub-rule (3), for the words “within a quarter of the year”, the words “within a year” shall be substituted.

6. *Amendment of rule 28.* — In rule 28 of the principal Rules, in sub-rule (2), for the expression “five hundred rupees”, wherever it occurs, the words “five thousand rupees” shall be substituted.

7. *Amendment of First Schedule.* — In the First Schedule appended to the principal Rules, against entry at Sl. No. 3,—

- (i) in column 2, for the figures and brackets “11(7) (8)”, the figures and brackets “11(6) (7) (9) (10)” shall be substituted;
- (ii) in column 4, for the words ‘Assistant Commissioner’, the words “Assistant Commissioner/Sales Tax Officer” shall be substituted.

By order and in the name of the Governor of Goa.

S. V. Madkaikar, Under Secretary (Fin-Exp.).

Panaji, 8th January, 1996.